



3015 (02-02-05)

ANNUAL REPORT

OF

Name: FOREST JUNCTION UTILITIES

Principal Office: P.O. BOX 132
FOREST JUNCTION, WI 54123

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I, NANCY BRANDES of
(Person responsible for accounts)

Forest Junction Utilities, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/29/2005
(Date)

UTILITIES CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FOREST JUNCTION UTILITIES**Utility Address:** P.O. BOX 132
FOREST JUNCTION, WI 54123**When was utility organized?** 10/19/1979**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: NANCY BRANDES**Title:** UTILITIES CLERK**Office Address:**P.O. BOX 132
FOREST JUNCTION, WI 54123**Telephone:** (920) 205 - 4606**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRGINIA HINZ**Title:** CPA**Office Address:** SCHENCK, SC2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** virginia.hinz@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: HARLAN OTT**Title:** BOARD PRESIDENT**Office Address:**P.O. BOX 132
FOREST JUNCTION, WI 54123**Telephone:** (920) 989 - 1215**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: SCHENCK, SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:****Date of most recent audit report:** 3/26/2005**Period covered by most recent audit:** 1/1/2004 TO 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: TODD WEYENBERG**Title:** UTILITY OPERATOR

Office Address:
P.O. BOX 132
FOREST JUNCTION, WI 54123

Telephone: (920) 989 - 2100**Fax Number:****E-mail Address:**

Name of utility commission/committee: NONE

Names of members of utility commission/committee:

MR HARLAN OTT, PRESIDENT
MR OTTO SCHLEY, SECRETARY
MR GARY STRECK, COMMISSIONER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: ROBERT E. LEE & ASSOCIATES

4664 GOLDEN POND PARK CT

ONEIDA, WI 54155

Contact Person: MR. TODD WEYENBERG

Title: MANAGER, OPERATIONS SERVICES

Telephone: (920) 662 - 9641

Fax Number: (920) 662 - 9141

E-mail Address:

Contract/Agreement beginning-ending dates: 10/1/2004 12/31/2005

Provide a brief description of the nature of Contract Operations being provided:

All operational services.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	78,731	72,848	1
Operating Expenses:			
Operation and Maintenance Expense (401)	43,082	85,732	2
Depreciation Expense (403)	9,570	9,169	3
Amortization Expense (404)	0	0	4
Taxes (408)	532	617	5
Total Operating Expenses	53,184	95,518	
Net Operating Income	25,547	(22,670)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,547	(22,670)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,559	13,517	9
Miscellaneous Nonoperating Income (421)	8,336	143,909	10
Total Other Income	17,895	157,426	
Total Income	43,442	134,756	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,596)	0	11
Other Income Deductions (426)	11,384	10,805	12
Total Miscellaneous Income Deductions	3,788	10,805	
Income Before Interest Charges	39,654	123,951	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,807	12,417	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	11,807	12,417	
Net Income	27,847	111,534	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,769,465	596,306	19
Balance Transferred from Income (433)	27,847	111,534	20
Miscellaneous Credits to Surplus (434)	22,066	1,078,791	21
Miscellaneous Debits to Surplus--Debit (435)	0	16,554	22
Appropriations of Surplus--Debit (436)	(65,374)	612	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,884,752	1,769,465	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	78,731		78,731	1
Total (Acct. 400):	78,731	0	78,731	
Operation and Maintenance Expense (401):				
Derived	43,082		43,082	2
Total (Acct. 401):	43,082	0	43,082	
Depreciation Expense (403):				
Derived	9,570		9,570	3
Total (Acct. 403):	9,570	0	9,570	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	532		532	5
Total (Acct. 408):	532	0	532	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	25,547	0	25,547	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON BANK ACCOUNTS AND CERTIFICATES OF	9,559	0	9,559	10
Total (Acct. 419):	9,559	0	9,559	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NON-REGULATED SEWER DEPT. INCOME	8,336	0	8,336 12
Total (Acct. 421):	8,336	0	8,336
TOTAL OTHER INCOME:	17,895	0	17,895

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,596)		(7,596) 13
NONE	0	0	0 14
Total (Acct. 425):	(7,596)	0	(7,596)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		11,384	11,384 15
NONE	0	0	0 16
Total (Acct. 426):	0	11,384	11,384
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,596)	11,384	3,788

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	11,807		11,807 17
Total (Acct. 427):	11,807	0	11,807
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	11,807	0	11,807
NET INCOME:	39,231	(11,384)	27,847
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	575,415	1,194,050	1,769,465 23
Total (Acct. 216):	575,415	1,194,050	1,769,465
Balance Transferred from Income (433):			
Derived	39,231	(11,384)	27,847 24
Total (Acct. 433):	39,231	(11,384)	27,847
Miscellaneous Credits to Surplus (434):			
RECLASSIFY AMOUNTS FROM A/C 200 PER PSC LETTER	22,066	0	22,066 25
Total (Acct. 434):	22,066	0	22,066
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	(65,374)		(65,374) 27
Total (Acct. 436)--Debit:	(65,374)	0	(65,374)
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	702,086	1,182,666	1,884,752

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	78,731	0	0	0	78,731	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	78,731	0	0	0	78,731	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	982,838	968,664	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	289,259	432,047	2
Net Utility Plant	693,579	536,617	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,309,914	1,306,857	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	509,110	488,876	4
Net Nonutility Property	800,804	817,981	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	98,723	93,590	7
Total Other Property and Investments	899,527	911,571	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	658,501	639,902	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,029	12,068	11
Other Accounts Receivable (143)	15,926	14,749	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,795	2,642	17
Total Current and Accrued Assets	689,251	669,361	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,282,357	2,117,549	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	22,066	21
Appropriated Earned Surplus (215)		65,374	22
Unappropriated Earned Surplus (216)	1,884,752	1,769,465	23
Total Proprietary Capital	1,884,752	1,856,905	
LONG-TERM DEBT			
Bonds (221)	239,000	247,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	239,000	247,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,146	7,296	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,931	4,117	32
Other Current and Accrued Liabilities (238)	2,211	2,231	33
Total Current and Accrued Liabilities	14,288	13,644	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	144,317	0	36
Total Deferred Credits	144,317	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,282,357	2,117,549	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	968,664	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	398,508	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	584,330	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	982,838	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	120,364	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	168,895	0	0	0	12
Total Accumulated Provision	289,259	0	0	0	
Net Utility Plant	693,579	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	269,329				269,329	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,570				9,570	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	714				714	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,525				2,525	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,809	0	0	0	12,809	16
Debits during year						17
Book cost of plant retired	9,861				9,861	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	151,913				151,913	21
					0	22
					0	23
					0	24
Total debits	161,774	0	0	0	161,774	25
Balance end of year (110.1)	120,364	0	0	0	120,364	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	162,718				162,718	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,384				11,384	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	11,384	0	0	0	11,384	16
Debits during year						17
Book cost of plant retired	5,207				5,207	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,207	0	0	0	5,207	25
Balance end of year (110.1)	168,895	0	0	0	168,895	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,306,857	10,929	7,872	1,309,914	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,306,857	10,929	7,872	1,309,914	
Less accum. prov. depr. & amort. (122)	488,876	28,106	7,872	509,110	3
Net Nonutility Property	817,981	(17,177)	0	800,804	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	22,066	1
Changes during year (explain):		
RECLASSIFY AMOUNTS TO A/C 216 PER PSC LETTER DATED 10/14/04	(22,066)	2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Sewer Mortgage Revenue Bonds	03/28/1980	03/01/2020	5.00%	117,000	1
Water Mortgage Revenue Bonds	03/28/1990	03/01/2020	5.00%	122,000	2
Total Bonds (Account 221):				239,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	532	2
Charged electric department expense		3
Charged sewer department expense	455	4
Other (explain):		
NONE		5
Total Accruals and other credits	987	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	910	7
PSC Remainder Assessment	77	8
Other (explain):		
NONE		9
Total payments and other debits	987	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water Revenue Bonds	2,100	6,133	6,200	2,033	1
SEWER REVENUE BONDS	2,017	5,674	5,793	1,898	2
Subtotal	4,117	11,807	11,993	3,931	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
none	0			0	5
Subtotal	0	0	0	0	
Total	4,117	11,807	11,993	3,931	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER REVENUE BOND REDEMPTION	10,594	3
SEWER REVENUE BOND REDEMPTION	10,339	4
WATER REVENUE BOND DEPRECIATION	18,153	5
SEWER REVENUE BOND DEPRECIATION	17,602	6
CAPITAL RESERVE FUND	18,316	7
SEWER PLANT REPLACEMENT FUND	23,719	8
Total (Acct. 125):	98,723	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,029	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	13,029	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,926	14
Merchandising, jobbing and contract work		15
Other (specify):		
NONE		16
Total (Acct. 143):	15,926	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	144,317	22
NONE		23
Total (Acct. 253):	144,317	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	388,817	0	0	0	388,817	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	194,846	0	0	0	194,846	4
Customer Advances for Construction					0	5
Regulatory Liability	72,158	0	0	0	72,158	6
					0	7
Average Net Rate Base	121,813	0	0	0	121,813	
Net Operating Income	25,547	0	0	0	25,547	8
Net Operating Income as a percent of						
Average Net Rate Base	20.97%	N/A	N/A	N/A	20.97%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer	0.5	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	151,913	0	0	0	151,913	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	7,596				7,596	4
Other (specify): NONE					0	5
Balance End of Year	144,317	0	0	0	144,317	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

amount in a/c 143 represents the sewer portion of the customer accounts receivable which is estimated at 55%.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	54,340	53,187	1
Total Sales of Water	54,340	53,187	
Other Operating Revenues			
Forfeited Discounts (470)	251	269	2
Other Water Revenues (474)	24,140	19,392	3
Total Other Operating Revenues	24,391	19,661	
Total Operating Revenues	78,731	72,848	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	9,531	60,901	4
General Operating Expenses (680-690)	33,551	24,831	5
Total Operation and Maintenance Expenses	43,082	85,732	
Other Operating Expenses			
Depreciation Expense (403)	9,570	9,169	6
Amortization Expense (404)		0	7
Taxes (408)	532	617	8
Total Other Operating Expenses	10,102	9,786	
Total Operating Expenses	53,184	95,518	
NET OPERATING INCOME	25,547	(22,670)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	218	9,400	34,102	4
Commercial	26	1,976	6,312	5
Industrial	0			6
Total Metered Sales to General Customers (461)	244	11,376	40,414	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,758	8
Other Sales to Public Authorities (464)	2	21	168	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	247	11,397	54,340	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	13,758	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	13,758	
Forfeited Discounts (470):		
Customer late payment charges	251	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	251	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	516	7
Other (specify): TAXES USED FOR OPERATING EXPENSES (RECORDED IN 474 PER PSC LETTER DATED 10/14/04)	3,824	8
RENT OF WATER DEPARTMENT LAND FOR CELLULAR TOWERS	19,800	9
Total Other Water Revenues (474)	24,140	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)		0	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,405	4,758	3
Chemicals (630)	178	158	4
Supplies and Expenses (640)	1,553	2,369	5
Repairs of Water Plant (650)	2,091	53,438	6
Transportation Expenses (660)	304	178	7
Total Plant Operation and Maintenance Expenses	9,531	60,901	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	5,512	5,304	8
Office Supplies and Expenses (681)	1,454	1,449	9
Outside Services Employed (682)	24,706	15,793	10
Insurance Expense (684)	1,879	2,285	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	33,551	24,831	
Total Operation and Maintenance Expenses	43,082	85,732	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		455	526	3
PSC Remainder Assessment		77	91	4
Other (specify): NONE			0	5
Total tax expense		532	617	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,150		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	13,837	20,520	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	14,987	20,520	
PUMPING PLANT			
Land and Land Rights (320)	8,011		12
Structures and Improvements (321)	16,627		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	33,888		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,134		20
Total Pumping Plant	61,660	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,154		23
Total Water Treatment Plant	4,154	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,150	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	2,652		31,705	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>2,652</u>	<u>0</u>	<u>32,855</u>	
PUMPING PLANT				
Land and Land Rights (320)			8,011	12
Structures and Improvements (321)			16,627	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			33,888	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,134	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>61,660</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,154	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>4,154</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	780		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	43,790		26
Transmission and Distribution Mains (343)	165,584		27
Fire Mains (344)	0		28
Services (345)	20,151		29
Meters (346)	23,174	718	30
Hydrants (348)	22,204		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	275,683	718	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	6,249		34
Office Furniture and Equipment (372)	3,109		35
Computer Equipment (372.1)	636		36
Transportation Equipment (373)	6,773	8,004	37
Other General Equipment (379)	5,876		38
Other Tangible Property (390)	0		39
Total General Plant	22,643	8,004	
Total utility plant in service directly assignable	379,127	29,242	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	379,127	29,242	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			780	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			43,790	26
Transmission and Distribution Mains (343)			165,584	27
Fire Mains (344)			0	28
Services (345)			20,151	29
Meters (346)	436		23,456	30
Hydrants (348)			22,204	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	436	0	275,965	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			6,249	34
Office Furniture and Equipment (372)			3,109	35
Computer Equipment (372.1)			636	36
Transportation Equipment (373)	6,773		8,004	37
Other General Equipment (379)			5,876	38
Other Tangible Property (390)			0	39
Total General Plant	6,773	0	23,874	
Total utility plant in service directly assignable	9,861	0	398,508	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	9,861	0	398,508	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	26,859		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	26,859	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	32,276		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,957		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	63,233	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	5,148		21,711	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	5,148	0	21,711	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			32,276	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			30,957	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	63,233	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	85,003		26
Transmission and Distribution Mains (343)	318,378		27
Fire Mains (344)	0		28
Services (345)	47,194		29
Meters (346)	2,683		30
Hydrants (348)	46,187		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	499,445	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	589,537	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	589,537	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			85,003 26
Transmission and Distribution Mains (343)			318,378 27
Fire Mains (344)			0 28
Services (345)			47,194 29
Meters (346)	59		2,624 30
Hydrants (348)			46,187 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	59	0	499,386
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	5,207	0	584,330
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	5,207	0	584,330

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,181	1,181	1
February			1,446	1,446	2
March			1,126	1,126	3
April			1,093	1,093	4
May			1,140	1,140	5
June			1,105	1,105	6
July			1,330	1,330	7
August			1,324	1,324	8
September			1,156	1,156	9
October			1,109	1,109	10
November			944	944	11
December			1,107	1,107	12
Total annual pumpage	0	0	14,061	14,061	
Less: Water sold				11,397	13
Volume pumped but not sold				2,664	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				100	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				600	19
Volume pumped but unaccounted for				2,064	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				82	23
Date of maximum: 7/1/2004					24
Cause of maximum: water main break					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 7/11/2004					27
Total KWH used for pumping for the year				59,015	28
If water is purchased: Vendor Name: none					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL HWY 10	#1	625	12	36,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	PUMP HOUSE			2
Purpose	P			3
Destination				4
Pump Manufacturer	SIMMONS			5
Year Installed	2001			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	275			8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS			9 10
Year Installed	2001			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1980		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	138		10
			11
Total capacity in gallons (actual)	50,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	50	0	0	0	50	1
P	D	6.000	14,289	0	0	0	14,289	2
P	D	8.000	10,708	0	0	0	10,708	3
M	D	10.000	93	0	0	0	93	4
P	D	10.000	1,362	0	0	0	1,362	5
Total Within Municipality			26,502	0	0	0	26,502	
Total Utility			26,502	0	0	0	26,502	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	27	0	0	0	27	17	1
M	1.000	269	0	0	0	269	17	2
M	1.500	1	0	0	0	1	0	3
M	2.000	1	0	0	0	1	0	4
P	4.000	1	0	0	0	1	0	5
Total Utility		299	0	0	0	299	34	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	281	0	11	0	270	11	1
1.000	1	0	0	0	1	0	2
1.500	6	1	0	0	7	0	3
1.750	0	0	0	0	0	0	4
Total:	288	1	11	0	278	11	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	232	18	0	2	0	18	270	1
1.000	0	1	0	0	0	0	1	2
1.500	0	7	0	0	0	0	7	3
1.750	0	0	0	0	0	0	0	4
Total:	232	26	0	2	0	18	278	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	51				51	2
Total Fire Hydrants	51	0	0	0	51	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	38

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Per the PSC letter dated 10/14/2004, any taxes levied for utility operations are recorded in account 474 other operating revenues. \$3,824 of property taxes and mobile home taxes were collected by the Utilities to pay for water operating expenses.

Two cellular phone companies rent water tower space for antennas. The \$19,800 represents the rent collected by the Utilities in 2004.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C #650 Repairs and maintenance - decrease due to water tower painting done in 2003, which cost over \$40,000.

a/c #682 Outside services - increase in 2004 due to \$7,258 paid for drilling a test well to try to find a resolution to the radium problem in the water. The well was no good and was capped off. Per discussion with B. Manthey from the PSC, the cost was recorded in outside services account.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

a/c #314 Well - The bowl assembly and shaft had to be replaced in 2004 on the existing well. Retirement cost for the parts replaced were estimated using the consumer price index.

a/c #373 - The Utilities sold their 1997 truck and purchased a new utility truck in 2004

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The Utility removes old meters and replaces them with new meters. These meters are recorded as tested. It is less costly to replace the meters than have them tested. The District operator plans to replace a number of meters each year.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes
